

FOR THE WESTERN DISTRICT OF PENNSYLVANIA

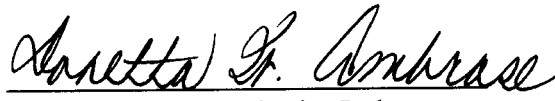
UNIVERSITY OF PITTSBURGH,)	
Plaintiff,)	
)	
vs.)	Civil Action No. 04-1616
)	
UNITED STATES OF AMERICA,)	
Defendant.)	

O R D E R

AND NOW, this *21st* day of *Nov.*, 2005, after the plaintiff filed an action in the above-captioned case, claiming that the defendant erroneously collected Federal Insurance Contribution Act taxes from it based on early retirement payments which it made to its faculty members, and after the parties submitted cross-motions for summary judgment on the issue, and after a Report and Recommendation was issued by the United States Magistrate Judge, and the parties were granted a period of time in which to file written objections thereto, and upon consideration of the objections filed by the defendant, and after independent review of the pleadings, and the Magistrate Judge's Report and Recommendation, which is adopted as the opinion of this Court,

IT IS ORDERED that the plaintiff's motion for summary judgment (Docket No. 20) is granted as to payments made under its early retirement plans to tenured faculty and administrators holding faculty tenure in exchange for the voluntary relinquishment of their tenure rights and denied in all other respects, and that the defendant's motion for summary judgment (Docket No. 19) is granted as to payments made to faculty librarians under the plaintiff's early retirement plans and denied in all other respects.

IT IS FURTHER ORDERED that the defendant is to issue a refund to the plaintiff in the amount of \$2,088,358.51, plus statutory interest.


United States District Judge

cc: All Counsel of Record

Honorable Robert C. Mitchell
United States Magistrate Judge